

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

CASE NO. 07-20167
HON. LAWRENCE P. ZATKOFF

v.

THOMAS L. MERCER,

Defendant.

OPINION AND ORDER

AT A SESSION of said Court, held in the
United States Courthouse, in the City of Port Huron,
State of Michigan, on January 14, 2015

PRESENT: HON. LAWRENCE P. ZATKOFF
UNITED STATES DISTRICT JUDGE

This matter is before the Court on Defendant's most recent motion, a Motion to Reduce the Amount of his Restitution ("Motion to Reduce Restitution") (Docket #88). For the reasons that follow, the Motion to Reduce Restitution is DENIED.

In his several paragraph Motion to Reduce Restitution, the substance of which the Court has set forth below, Defendant requests that the Court: (a) reduce and eliminate the \$331,487.00 of restitution he was ordered to pay by this Court, and (b) potentially reimburse him for restitution already paid, pursuant to 18 U.S.C. § 3663A(a)(2) and 18 U.S.C. § 3664(j)(2), because:

1. All of the taxpayers assessed by the IRS have fully paid the amounts of tax assessed them, *i.e.*, \$331,487.00, the amount of restitution assessed against Defendant;
2. Defendant has paid a total of over \$3,500.00 on the Court's special assessment of \$3,000; and

3. The IRS should refund Defendant any amounts due to him after the Court's special assessment has been paid.

The Court finds that Defendant's Motion to Reduce Restitution is both unsupported and without merit. The code sections relied upon by Defendant, *i.e.*, 18 U.S.C. § 3663A(a)(2) and 18 U.S.C. § 3664(j)(2), have no applicability to the argument made, or relief sought, by Defendant. In addition, even assuming Defendant has paid more than the \$3,000 in special assessments ordered by the Court (*i.e.*, \$100.00 for each of the 30 counts for which he was convicted), the additional \$500.00 or so Defendant claims to have made only begin to pay back the \$331,487.00 in restitution. Finally, nothing Defendant has presented to the Court supports a reduction or elimination of the restitution ordered by the Court.

Accordingly, and for the reasons set forth above, the Court hereby ORDERS that Defendant's Motion to Reduce Restitution (Docket #88) is DENIED in its entirety.

IT IS SO ORDERED.

S/Lawrence P. Zatkoff
LAWRENCE P. ZATKOFF
UNITED STATES DISTRICT JUDGE

Dated: January 14, 2015